		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038315

Facility Name: Heritage Manor-Gibson City

Address: 525 Hazel Drive (Number) Gibson City (City) 60936 (Zip Code)

County: Ford

Telephone Number: (217) 784-4257 **Fax #** ( )

IDPA ID Number: 370909086002

Date of Initial License for Current Owners: 08/01/80

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. and Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	75	Skilled (SNF)	75	27,450	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	75	TOTALS	75	27,450	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,999	8,901	773	22,673	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	12,999	8,901	773	22,673	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.60%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 08/01/80

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 773

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	179,806	5,882		185,688		185,688	2,801	188,489			1
2	Food Purchase		94,070		94,070		94,070		94,070			2
3	Housekeeping	66,689	9,191		75,880		75,880		75,880			3
4	Laundry	32,923	8,632		41,555		41,555		41,555			4
5	Heat and Other Utilities			57,143	57,143		57,143	857	58,000			5
6	Maintenance	67,741	16,436	18,931	103,108		103,108	10,045	113,153			6
7	Other (specify):*											7
8	**TOTAL General Services**	347,159	134,211	76,074	557,444		557,444	13,703	571,147			8
	B. Health Care and Programs											
9	Medical Director			4,950	4,950		4,950		4,950			9
10	Nursing and Medical Records	755,907	76,759	175,041	1,007,707		1,007,707		1,007,707			10
10a	Therapy		94,483	114,209	208,692	(207,212)	1,480	107,709	109,189			10a
11	Activities	47,012	1,490		48,502		48,502		48,502			11
12	Social Services	25,194		3,053	28,247		28,247		28,247			12
13	Nurse Aide Training	3,534	375		3,909		3,909	1,484	5,393			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	831,647	173,107	297,253	1,302,007	(207,212)	1,094,795	109,193	1,203,988			16
	C. General Administration											
17	Administrative	50,850			50,850		50,850	50,424	101,274			17
18	Directors Fees							4,077	4,077			18
19	Professional Services			172,053	172,053		172,053	(157,733)	14,320			19
20	Dues, Fees, Subscriptions & Promotions			55,770	55,770	(41,175)	14,595	(4,282)	10,313			20
21	Clerical & General Office Expenses	91,903	5,889	12,685	110,477		110,477	101,503	211,980			21
22	Employee Benefits & Payroll Taxes			343,160	343,160		343,160	26,147	369,307			22
23	Inservice Training & Education			625	625		625	415	1,040			23
24	Travel and Seminar			4,493	4,493		4,493	(2,494)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			41,802	41,802		41,802	1,531	43,333			26
27	Other (specify):*			18,000	18,000		18,000	(18,000)				27
28	**TOTAL General Administration**	142,753	5,889	648,588	797,230	(41,175)	756,055	1,588	757,643			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,321,559	313,207	1,021,915	2,656,681	(248,387)	2,408,294	124,484	2,532,778			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Gibson City #0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			79,218	79,218		79,218	7,688	86,906			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			40,619	40,619		40,619	(4)	40,615			32
33	Real Estate Taxes			36,943	36,943		36,943		36,943			33
34	Rent-Facility & Grounds							4,964	4,964			34
35	Rent-Equipment & Vehicles			5,111	5,111		5,111	242	5,353			35
36	Other (specify):*											36
37	**TOTAL Ownership**			161,891	161,891		161,891	12,890	174,781			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					207,212	207,212		207,212			39
40	Barber and Beauty Shops			5,850	5,850		5,850		5,850			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					41,175	41,175		41,175			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			5,850	5,850	248,387	254,237		254,237			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,321,559	313,207	1,189,656	2,824,422		2,824,422	137,374	2,961,796			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,712)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,031)	30		9
10	Interest and Other Investment Income	(4)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(723)	20		17
18	Fines and Penalties				18
19	Entertainment	(8,621)	24		19
20	Contributions	(1,000)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(953)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(17,000)	27		24
25	Fund Raising, Advertising and Promotional	(6,315)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (37,359)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	174,733		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 174,733		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 137,374		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Gibson City

ID# 0038315

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(1,712)	35	5
6		0	34	6
7				7
8				8
9		(1,031)	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(723)	20	17
18				18
19			24	19
20		(1,000)	27	20
21				21
22		(953)	19	22
23				23
24		(17,000)	27	24
25		(6,315)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(28,734)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Gibson City **#** 0038315 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	2,801	0	0	0	0	0	0	0	0	2,801	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	857	0	0	0	0	0	0	0	0	857	5
6	Maintenance	0	0	10,045	0	0	0	0	0	0	0	0	10,045	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	13,703	0	0	0	0	0	0	0	0	13,703	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	107,709	0	0	0	0	0	0	0	0	0	107,709	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,484	0	0	0	0	0	0	0	0	1,484	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	107,709	1,484	0	0	0	0	0	0	0	0	109,193	16
	C. General Administration													
17	Administrative	0	0	50,424	0	0	0	0	0	0	0	0	50,424	17
18	Directors Fees	0	0	4,077	0	0	0	0	0	0	0	0	4,077	18
19	Professional Services	(953)	(169,600)	12,820	0	0	0	0	0	0	0	0	(157,733)	19
20	Fees, Subscriptions & Promotions	(7,038)	0	2,756	0	0	0	0	0	0	0	0	(4,282)	20
21	Clerical & General Office Expenses	0	0	101,503	0	0	0	0	0	0	0	0	101,503	21
22	Employee Benefits & Payroll Taxes	0	0	26,147	0	0	0	0	0	0	0	0	26,147	22
23	Inservice Training & Education	0	0	415	0	0	0	0	0	0	0	0	415	23
24	Travel and Seminar	(8,621)	0	6,127	0	0	0	0	0	0	0	0	(2,494)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,531	0	0	0	0	0	0	0	0	1,531	26
27	Other (specify):*	(18,000)	0	0	0	0	0	0	0	0	0	0	(18,000)	27
28	**TOTAL General Administration**	(34,612)	(169,600)	205,800	0	0	0	0	0	0	0	0	1,588	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(34,612)	(61,891)	220,987	0	0	0	0	0	0	0	0	124,484	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(1,031)	0	0	8,719	0	0	0	0	0	0	0	7,688	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4)	0	0	0	0	0	0	0	0	0	0	(4)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	4,964	0	0	0	0	0	0	0	4,964	34
35	Rent-Equipment & Vehicles	(1,712)	0	0	1,954	0	0	0	0	0	0	0	242	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,747)	0	0	15,637	0	0	0	0	0	0	0	12,890	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(37,359)	(61,891)	220,987	15,637	0	0	0	0	0	0	0	137,374	45

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V				$			$	$	1
2	V		10a	Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V									3
4	V		19	Adjustment for Related Organization	169,600	Heritage Enterprises, Inc.	100.00%		(169,600)	4
5	V									5
6	V		10a	Adjustment for Related Organization	94,059	GreenTree Pharmacy	100.00%	201,768	107,709	6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$ 263,659			$ 201,768	$ * (61,891)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 2,801	$ 2,801	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				857	857	19
20	V	6	Maintenance				10,045	10,045	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,484	1,484	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				50,424	50,424	29
30	V	18	Directors Fees				4,077	4,077	30
31	V	19	Professional Services				12,820	12,820	31
32	V	20	Fees, Subscription, Promotions				2,756	2,756	32
33	V	21	Clerical & General Office Expenses				101,503	101,503	33
34	V	22	Employee Benefits & Payroll Taxes				26,147	26,147	34
35	V	23	Inservice Training & Education				415	415	35
36	V	24	Travel and Seminar				6,127	6,127	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,531	1,531	38
39	Total			$			$ 220,987	$ * 220,987	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$ 0	$	15
16	V	30	Depreciation				8,719	8,719	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				0		18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				4,964	4,964	20
21	V	35	Rent-Equipment & Vehicles				1,954	1,954	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 15,637	$ * 15,637	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	$ 2,494	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	10,707	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	13,558	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice Presi	Management	0.49		40	100.00	Salary/BOD	7,375	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	9,838	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	4,890	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	5,639	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 54,501		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 89,729	$ 89,729	75	$ 2,801	1
2	2	Food Purchase	Beds	2,403	24	0	0	75	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	75	0	3
4	4	Laundry	Beds	2,403	24	0	0	75	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,471	0	75	857	5
6	6	Maintenance	Beds	2,403	24	321,832	76,617	75	10,045	6
7	7	Other	Beds	2,403	24	0	0	75	0	7
8	9	Medical Director	Beds	2,403	24	0	0	75	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	75	0	9
10	11	Activities	Beds	2,403	24	0	0	75	0	10
11	12	Social Service	Beds	2,403	24	0	0	75	0	11
12	13	Nurse Aide Training	Beds	2,403	24	47,533	39,159	75	1,484	12
13	14	Program Transportation	Beds	2,403	24	0	0	75	0	13
14	15	Other	Beds	2,403	24	0	0	75	0	14
15	17	Administrative	Beds	2,403	24	1,615,588	1,615,588	75	50,424	15
16	18	Directors Fees	Beds	2,403	24	130,630	0	75	4,077	16
17	19	Professional Services	Beds	2,403	24	410,747	0	75	12,820	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	75	2,756	18
19	21	Clerical & General Office Expens	Beds	2,403	24	3,252,161	2,929,944	75	101,503	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	837,746	0	75	26,147	20
21	23	Inservice Training & Education	Beds	2,403	24	13,283	0	75	415	21
22	24	Travel and Seminar	Beds	2,403	24	196,325	0	75	6,127	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	75	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	75	1,531	24
25	TOTALS					$ 7,080,382	$ 4,751,037		$ 220,987	25

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	75	$	1
2	30	Depreciation	Beds	2,403	24	279,369		75	8,719	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			75		3
4	32	Interest	Beds	2,403	24			75		4
5	33	Real Estate Taxes	Beds	2,403	24			75		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,040		75	4,964	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	62,608		75	1,954	7
8	36	Other	Beds	2,403	24			75		8
9	38	Medically Nec Transportation	Beds	2,403	24			75		9
10	39	Ancillary Service Centers	Beds	2,403	24			75		10
11	40	Barber and Beauty Shops	Beds	2,403	24			75		11
12	41	Coffee and Gift Shops	Beds	2,403	24			75		12
13	42	Other	Beds	2,403	24			75		13
14								75		14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 501,017	$		$ 15,637	25

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	$	$ 736,338	01/15/06	variable	$ 27,972	1
2	LsSalle National Bank		xx	Mortgage							4,350	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							8,297	6
7	Central Office Allocation		xx	Working Capital								7
8												8
9	TOTAL Facility Related						$	$ 736,338			$ 40,619	9
	B. Non-Facility Related*											
10	Interest Income										(4)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (4)	14
15	TOTALS (line 9+line14)						$	$ 736,338			$ 40,615	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Gibson City **#** 0038315 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	41,678	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	38,353	2
3. Under or (over) accrual (line 2 minus line 1).	$	(3,325)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	40,268	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	36,943	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	19,589	8
	2000	56,185	9
	2001	36,782	10
	2002	39,808	11
	2003	40,917	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Gibson City COUNTY Ford

FACILITY IDPH LICENSE NUMBER 0038315

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-11-1-482-001		$ 38,214.00	$ 38,214.00
2.	09-11-11-479-017		$ 139.00	$ 139.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 38,353.00	$ 38,353.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,129 B. General Construction Type: Exterior Brick/Wood Frame wood Number of Stories

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 20,000	1
2					2
3	TOTALS			$ 20,000	3

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	75				$ 815,350	$		$	$	$	4
5					912,769						5
6											6
7											7
8											8
	Improvement Type**										
9	1981 Improvements			1981	41,753						9
10	1982 Improvements			1982	6,437						10
11	1983 Improvements			1983	240						11
12	1984 Improvements			1984	873						12
13	1985 Improvements			1985	7,530						13
14	1986 Improvements			1986	20,979						14
15	1987 Improvements			1987	2,222						15
16	1988 Improvements			1988	2,452						16
17	1989 Improvements			1989	28,639						17
18	1990 Improvements			1990	99,326						18
19	1991 Improvements			1991	36,637						19
20	1993 Improvements			1993	40,838						20
21	1994 Improvements			1994	66,399						21
22	1995 Improvements			1995	1,060						22
23	WINDOW REPLACEMENTS			1996	25,247						23
24	WATER HEATER			1996	1,639						24
25	RESIDENT ROOM REMODEL/PAINTING			1996	7,584						25
26	Parking Lot			1998	12,299						26
27											27
28	Smoke Dampers			1999	5,256						28
29	Water Heater			1999	1,971						29
30	Garbage Disposal			1999	1,693						30
31	Heat/Cool compressor			1999	3,277						31
32	Smoke Dampers			2000	1,295						32
33											33
34	C/O Allocation							8,720	8,720		34
35	Book Depreciation					62,703		61,671	(1,032)	1,600,551	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Temperature Control Unit	2001	$ 1,700	$		$	$	$	37
38	AC Replacement	2001	4,400						38
39	Smoke Detection System								39
40									40
41	Smoke Detection System	2002	1,775						41
42	Landscaping	2002	1,425						42
43	Fire Supression	2002	4,458						43
44	Water Heater	2002	2,396						44
45	Keypad Perimeter	2002	941						45
46	Sealcoat Parking Lot	2002	1,371						46
47	Garbage Disposal	2002	1,520						47
48	Hot Water Tank	2002	3,168						48
49	Rehab Hallway--Wallpaper/Paint	2002	14,442						49
50									50
51	Exterior Doors	2003	2,195						51
52	Roof Replacement	2003	28,555						52
53	Security Door	2003	1,116						53
54	Water Heater	2003	1,999						54
55	Water Tank	2003	1,836						55
56									56
57	HVAC unit	2004	5,247						57
58	Grease Trap	2004	1,903						58
59	Quarry Tile	2004	3,165						59
60	Parking Lot Sealcoat	2004	1,579						60
61	HVAC unit	2004	1,000						61
62	Sprinkler Leak	2004	1,854						62
63	Hot Water Boiler	2004	2,133						63
64	Corridor Remodel Material and Labor	2004	20,242						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,254,185	$ 62,703		$ 70,391	$ 7,688	$ 1,600,551	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 302,728	$ 16,515	$ 16,515	$		$ 267,319	71
72	Current Year Purchases	27,041						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 329,769	$ 16,515	$ 16,515	$		$ 267,319	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,603,954	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 79,218	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 86,906	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 7,688	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,867,870	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? ☐ YES ☐ NO
   If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. ____
   This amount was calculated by dividing the total amount to be amortized ____
   by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 5,353 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		375		375
3	Classroom Wages (a)		3,534		3,534
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 3,909	$	$ 3,909
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,909			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 46,747	$		$ 46,747	1
2	Licensed Speech and Language Development Therapist		hrs			16,832			16,832	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			45,469	141		45,610	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				202,051		202,051	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					5,161			5,161	13
14	TOTAL			$		$ 114,209	$ 202,192		$ 316,401	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Gibson City **#** 0038315 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2004 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 38,468	$	1
2	Cash-Patient Deposits	3,850		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	257,640		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,202		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,939,028		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,252,188	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000		13
14	Buildings, at Historical Cost	2,077,768		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	378,335		16
17	Accumulated Depreciation (book methods)	(1,074,157)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	4,712		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,406,658	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,658,846	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 64,133	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,850		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	133,493		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,976		31
32	Accrued Real Estate Taxes(Sch.IX-B)	40,268		32
33	Accrued Interest Payable	2,809		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 247,529	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	736,338		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 736,338	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 983,867	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,674,979	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,658,846	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,781,988	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,781,988	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(107,009)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (107,009)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,674,979	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,723,443	1
2	Discounts and Allowances for all Levels	(476,591)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,246,852	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	303,334	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 303,334	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	1,701	11
12	Gift and Coffee Shop	975	12
13	Barber and Beauty Care	7,043	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	158,151	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	14	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 167,884	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,718,074	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	557,444	31
32	Health Care	1,302,007	32
33	General Administration	797,230	33
	B. Capital Expense		
34	Ownership	161,891	34
	C. Ancillary Expense		
35	Special Cost Centers	5,850	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		661	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,825,083	40
41	**Income before Income Taxes (line 30 minus line 40)****	(107,009)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (107,009)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,960	2,080	$ 42,369	$ 20.37	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	5,445	5,905	122,923	20.82	3
4	Licensed Practical Nurses	5,997	6,406	118,627	18.52	4
5	Nurse Aides & Orderlies	40,241	43,126	442,755	10.27	5
6	Nurse Aide Trainees	500	500	3,534	7.07	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,911	2,129	29,233	13.73	8
9	Activity Director					9
10	Activity Assistants	4,841	5,122	47,012	9.18	10
11	Social Service Workers	1,857	2,121	25,194	11.88	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,502	18,087	179,806	9.94	15
16	Dishwashers					16
17	Maintenance Workers	5,513	6,042	67,741	11.21	17
18	Housekeepers	6,848	7,563	66,689	8.82	18
19	Laundry	3,445	3,751	32,923	8.78	19
20	Administrator	1,900	2,080	50,850	24.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,118	6,772	91,903	13.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	103,078	111,684	$ 1,321,559 *	$ 11.83	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		4,950		36
37	Medical Records Consultant		1,800		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,118		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,053		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 11,921		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	3,364	$ 100,930		50
51	Licensed Practical Nurses	831	20,772		51
52	Nurse Aides	2,443	48,869		52
53	TOTAL (lines 50 - 52)	6,639	$ 170,571		53

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$ 50,850
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 50,850

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Mgt Fees	$ 169,600
Robert McQuellen	Consultant	1,500
		0
		0
Legal Fees--Adjusted to Zero		953
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 172,053

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 26,322
Unemployment Compensation Insurance	17,929
FICA Taxes	101,099
Employee Health Insurance	171,080
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	732
Employee Benefits -	25,998
Employee Benefits - central office	26,147
TOTAL (agree to Schedule V, line 22, col.8)	$ 369,307

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,833
Health Care Worker Background Check	
(Indicate # of checks performed)	415
Central Office Allocation	2,756
Promotional Advertising	2,881
Public Relations	3,434
Dues and Subscriptions	5,442
License and Fees	590
Less: Public Relations Expense	(3,434)
Non-allowable advertising	(723)
Yellow page advertising	(2,881)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,313

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	1,564
	46
Seminar Expense	2,883
	(8,621)
	6,127
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Gibson City # 0038315 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **41,175**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **3,608**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009	PETTY CASH	38,468							1,009	1,009 PETTY CA	38,468
1010	CASH IN BANK								1,100	1,100 ACCTS RE	257,640
1040	CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100	ACCOUNTS RECEIVABLE	257,640							1,110	1,110 ACCTS RECEIV-M/C	
1110	MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125	IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130	MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135	ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140	UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	13,202
1145	A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190	ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200	PREPAID INSURANCE	13,202							1,310	1,310 SUPPLIES INVENTORY	
1220	OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300	FOOD INVENTORY								1,409	1,409 LAND	20,000
1310	SUPPLIES INVENTORY								1,450	1,450 FURNITUR	378,335
1409	LAND	20,000							1,460		-315,504
1450	FURNITURE & EQUIPMENT	378,335							1,475	1,475 CODE ALE	2,077,768
1460	ACCUM DEPR-FURN & EQUIP	-315,504							1,490	1,490 ACCUM D	-758,653
1475	BUILDING & IMPROVEMENTS	2,077,768							1,530	1,530 RESIDENT	3,850
1490	ACCUM DEPR-BUILDING	-758,653							1,550	1,550 LOAN FEE	4,712
1530	RESIDENT FUNDS	3,850							1,551	1,551 LOAN FEES ADDED	
1550	LOAN FEES	4,712							1,850	1,850 INTERCOM	1,939,028
1560	REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-64,133
1575	REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850	INTRACOMPANY	1,939,028							2,100	2,100 ACCRUED	-56,105
2010	ACCOUNTS PAYABLE	-64,133							2,100	2,100 PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-56,105							2,110	2,110 ACCRUED	-77,388
2110	ACCRUED VACATION PAY	-77,388							2,120	2,120 U.C. TAXES PAYABLE	
2120	UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-2,976
2125	FICA TAX PAYABLE	-2,976	-2,976						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130	FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140	STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145	EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150	UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230	PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235	IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240	UNITED WAY								2,246	2,250 401K W/H	
2245	GROUP INSURANCE PAYABLE								2,250		
2246	GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260	WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-2,809
2280	MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300	ACCRUED INTEREST PAYABLE	-2,809							2,350	2,350 REAL EST.	-40,268
2310	SALES TAX PAYABLE								2,385		
2320	IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABLE	-40,268							2,512	2,512 DUE TO RI	-3,850
2385	ACTIVITY FUND	0							2,600	2,600 LASALLE	-736,338
2390	SECURITY DEPOSITS								2,600		
2391	VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393	HEART FUND/BAZAAR								2,625		
2395	DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400	CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-2,781,988
2460	INCOME TAXES PAYABLE									net income	107,009
2512	DUE TO RESIDENTS	-3,850									
2600	MORTGAGE PAYABLE	-736,338									
2650	EQUIPMENT LOAN PAYABLE									balance	0
2695	CURRENT PORTION LT DEBT										
2696	DEFERRED INCOME TAXES										
2710	COMMON STOCK										
2720	RETAINED EARNINGS	-2,781,988									
2970	PROFIT/LOSS FOR PERIOD	107,009									
3007.1	PATIENT DAYS-PRIVATE	8,954							3,007	3,007 PATIENT I	8,954
3007.2	PATIENT DAYS-IPA	12,999							3,007	3,007 PATIENT I	12,999
3007.3	PATIENT DAYS-MEDICARE	773							3,007	3,007 PATIENT I	773
3007.4	PATIENT DAYS-CONVERSION								3,007		
3007.5	PATIENT DAYS-LICENSED								3,007		
3007.6	PATIENT DAYS-TOTAL								3,007		
3010	1 BASIC CHARGE-PRIVATE & VA	-1,012,406		0	0	0	0		3,007		
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,012,406)
3020	1 BASIC CHARGE-IPA	-1,121,675		0	0	0	0		3,020	3,020 BASIC CH.	(1,121,675)
3030	1 BASIC CHARGE-MEDICARE	-250,123		0	0	0	0		3,030	3,030 BASIC CH.	(250,123)
3035	4 DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(8,744)
3040	1 LIGHT NURSING CARE	-85,099		0	0	0	0		3,050	3,050 MEDIUM N	(16,375)
3050	1 MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(20,244)
3060	1 HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(39,736)
3061	1 SKILLED NURSING CARE								3,080	3,080 NURSING	(58,620)
3080	1 NURSING SUPPLIES-PRIVATE	-230,939		0	0	0	0		3,081	3,081 NURSING	(141,317)
3081	1 NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(17,038)
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(13,964)
3083	1 NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(45,236)
3100	17 DRUGS	-158,151		0	0	0	0		3,101	3,101 DRUGS-OT	(112,915)
3101	17 DRUGS-OTHER								3,110	3,110 PHYSICAL	(6,680)
3110	6 PT-PRIVATE	-303,334		0	0	0	0		3,111		
3111	6 PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(61,920)
3112	6 PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(64,541)
3113	6 PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(1,454)
3130	1 PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(6,960)
3140	19 LABORATORY INCOME			0	0	0	0		3,151		
3150	6 SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(93,960)
3151	6 SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(66,773)
3152	6 SPEECH/OT-MED PART A			0	0	0	0		3,160	3,160 X-RAY SEI	(1,046)
3153	6 SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	203,420
3410	2 IPA DISCOUNTS	476,591		0	0	0	0		3,411	3,411 MEDICARI	40,888
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	221,982
3420	2 MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520	16 RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(7,043)
3530	13 BEAUTY SHOP	-7,043		0	0	0	0		3,560	3,560 ACTIVITY	(975)
3560	12 ACTIVITY FUND INCOME	-975		0	0	0	0		3,570		
3570	12 VENDING INCOME/EXPENSE	0		0	0	0	0		3,590	3,590 EQUIPMEN	(23,201)
3580	12 MANAGEMENT FEES			0	0	0	0		3,595	3,595 RESIDENT	4
3590	1 EQUIPMENT RENTAL	-23,201		0	0	0	0		3,600	3,600 MISC INCO	(18)
3595	21 RESIDENT TRANSPORTATION	4		0	0	0	0		4,110	4,110 G&A WAG	86,064
3600	21 MISC INCOME	-18		0	0	0	0		4,111	4,111 ADMINIST	50,850
4110	GENERAL & ADMINIST WAGES	86,064	91,903	21	1	17	0		4,115	4,115 G&A PTO /	5,839
4111	ADMINISTRATOR WAGES	50,850	50,850	17	1	0	0		4,120	4,120 EMPLOYE	11,176
4115	VACATION & SICK - G&A	5,839		21	1	0	0		4,125	4,121 PENSION I	732
4120 4475	EMPLOYEE BENEFITS	12,513	343,160	22	3	0	0		4,130	4,130 EMPLOYE	9,186
4125	EMPLOYEE HEPETITIS VACCIN	732		22	3	0	0		4,135	4,135 EMPLOYE	4,299
4130	EMPLOYEE SCHOLORSHIP WA(	9,186		21	1	0	0		4,250	4,250 OFFICE SU	3,562
4135	EMPLOYEE SCHOLORSHIP COS	4,299		23	3	0	0		4,255	4,255 POSTAGE	2,212
4220	DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	12,685
4250 4255	OFFICE SUPPLIES	5,774	5,889	21	2	0	0		4,275	4,275 TRAINING	625
4260	TELEPHONE	12,685	12,685	21	3	0	0		4,276	4,276 INJURY PF	176
4275	TRAINING & EMPLOYEE DEVL	625	625	23	3	16	0 **		4,280	4,280 GENERAL	1,564
4280	GENERAL TRAVEL	1,564	4,493	24	3	16	0		4,281	4,281 MEAL EXF	46
4281	MEAL EXPENSE FOR TRAVEL	46		24	3	19	0		4,285	4,285 EDUCATIC	2,827
4285	EDUCATION & SEMINAR	2,883		24	3	19	-8,621 ***		4,289	4,289 MEETINGS	56
4290	HELP WANTED ADVERTISING	1,833	55,770	20	3	0	0	-41,175	4,290	4,290 HELP WAN	1,833
4291	PROMOTIONAL ADVERTISING	2,881		20	3	25	-2,881		4,291	4,291 PROMOTIC	2,881
4292	PUBLIC RELATIONS	3,434		20	3	25	-3,434		4,292	4,292 PUBLIC RI	3,434
4300	LICENSES & FEES	41,765		20	3	17	0		4,300	4,300 LICENSE &	41,765
4310	DUES & SUBSCRIPTIONS	5,442		20	3	17	-723		4,310	4,310 DUES & SU	5,442
4320	CONTRIBUTIONS	1,000		27	3	20	-1,000		4,320	4,320 CONTRIBU	1,000
4350	PROFESSIONAL FEES	2,453	172,053	19	3	22	-953		4,350	4,350 PROFESSI	2,453
4355	MEDICAL DIRECTOR	4,950	4,950	9	3	0	0		4,355	4,355 MEDICAL	4,950
4360	UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	1,800
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,118
4362	MEDICAL RECORDS CONSULT	1,800		10	3	0	0		4,364	4,364 SOCIAL SE	3,053
4363	PHARMACIST FEES	2,118		10	3	0	0		4,370	4,370 TV RENTA	3,004
4364	SOC SERV/ACT CONSULT	3,053	3,053	12	3	0	0		4,383	4,383 BACKGRO	415
4370	TV RENTAL	3,004		35	3	5	-1,712		4,390		
4380	INCOME TAXES		18,000	27	3	26	0		4,400	4,400 PAYROLL	113,750
4383	BACKGROUND CHECKS	415		20	3	26	0		4,401	4,401 PAYROLL	5,278
4400	PAYROLL TAXES	113,750		22	3	0	0		4,410	4,410 GROUP IN	171,080
4401	PAYROLL TAXES ADMINIST	5,278		22	3	0	0		4,420	4,420 LIABILITY	41,802
4410	GROUP INSURANCE	171,080		22	3	0	0		4,430	4,430 WORKMA	26,037
4420	LIABILITY INSURANCE	41,802	41,802	26	3	0	0		4,435	4,435 W/C-FIRST	39
4425	INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	70
4430	WORKMENS COMP INSURANCI	26,322		22	3	0	0		4,450	4,450 CENTRAL	169,600
4450	CENTRAL OFFICE FEES	169,600		19	3	34	-169,600		4,460	4,460 BAD DEBT	17,000
4460	BAD DEBTS	17,000		27	3	24	-17,000		4,461	4,461 BAD DEBT	10,301
4470	LOST ITEMS-RESIDENTS	0		27	3	0			4,470		
4490	MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	1,337
4510	REAL ESTATE TAXES	36,943	36,943	33	3	0	0		4,486	4,486 SERVICE C	6,052
4600	LEASED EQUIPMENT	2,107	5,111	35	3	16	0		4,490	4,490 MISC EXPI	(733)
5110	MAINTENANCE SALARIES	62,884	67,741	6	1	0	0		4,496		
5120	MAINTENANCE SICK & VAC	4,857		6	1	0	0		4,510	4,510 REAL EST.	36,943
5130	ELECTRIC	27,406	57,143	5	3	0	0		4,600	4,600 LEASED E	2,107
5131	NATURAL GAS	21,322		5	3	0	0		5,110	5,110 MAINTENA	62,884
5132	HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTENA	4,857
5133	WATER & SEWER	8,415		5	3	0	0		5,130	5,130 ELECTRIC	27,406
5134	TRASH COLLECTION	3,008	18,931	6	3	0	0		5,131	5,131 NATURAL	21,322
5140	PROPERTY PLANT REPLACEM	4,017	16,436	6	2	0	0		5,133	5,133 WATER &	8,415
5160	GENERAL REPAIR & MAINT	12,419		6	2	0	0		5,134	5,134 TRASH CC	3,008
5165	MAINTENANCE CONTRACTS	15,923		6	3	0	0		5,140	5,140 PROP/PLA	4,017
5210	DIETARY WAGES	167,415	179,806	1	1	0	0		5,160	5,160 GENERAL	12,419
5220	DIETARY SICK & VAC	12,391		1	1	0	0		5,165	5,165 MAINTENA	9,871
5240	SALES TAX			2	3	13	0		5,210	5,210 DIETARY	167,415
5248	FOOD PURCHASES	97,678	94,070	2	2	0	0		5,220	5,220 DIETARY	12,391
5250	SUPPLIES-DISHWASHING	2,041	5,882	1	2	0	0		5,248	5,248 FOOD PUR	98,411
5260	DIETARY REPLACEMENT	675		1	2	0	0		5,250	5,250 SUPPLIES	2,041
5270	KITCHEN SUPPLIES-PAPER	3,166		1	2	0	0		5,260	5,260 REPLACEM	675
5295	MEAL CREDIT	-3,608		2	2	0	0		5,270	5,270 KITCHEN	3,166
5310	LAUNDRY WAGES	30,565	32,923	4	1	0	0		5,295	5,295 MEAL INC	(3,608)
5340	LAUNDRY SICK & VAC	2,358		4	1	0	0		5,310	5,310 LAUNDRY	30,565
5370	LAUNDRY REPLACEMENT	4,777	8,632	4	2	0	0		5,340	5,340 LAUNDRY	2,358
5380	LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEM	4,777
5390	LAUNDRY SUPPLIES	3,855		4	2	0	0		5,380		
5410	HOUSEKEEPING WAGES	62,001	66,689	3	1	0	0		5,390	5,390 SUPPLIES	3,855
5440	HOUSEKEEPING SICK & VAC	4,688		3	1	0	0		5,410	5,410 HOUSEKE	62,001
5480	HOUSEKEEPING SUPPLIES	3,463	9,191	3	2	0	0		5,440	5,440 HOUSEKE	4,688
5490	HOUSEKEEPING SUPPLIES-PPR	5,728		3	2	0	0		5,480	5,480 SUPPLIES-	3,463
6010	RN WAGES-MEDICARE		755,907	10	1	0	0		5,490	5,490 SUPPLIES-	5,728
6020	RN WAGES-NON MEDICARE	112,640		10	1	0	0		6,020	6,020 RN WAGE	112,640
6030	DON WAGES	42,369		10	1	0	0		6,030	6,030 DON WAG	42,369
6035	ADON	0		10	1	0	0		6,035		
6040	RN SICK & VACATION	10,283		10	1	0	0		6,040	6,040 RN PTO &	10,283
6110	LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	110,897
6120	LPN WAGES-NON MEDICARE	110,897		10	1	0	0		6,140	6,140 LPN PTO &	7,730
6130	LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	412,297
6140	LPN SICK & VACATION	7,730		10	1	0	0		6,240	6,240 AIDES PTC	30,458
6210	AIDE WAGES-MEDICARE			10	1	0	0		6,245	6,245 CONTRAC	100,930
6220	AIDE WAGES-NON MEDICARE	412,297		10	1	0	0		6,246	6,246 CONTRAC	20,772
6230	WARD CLERKS			10	1	0	0		6,247	6,247 CONTRAC	48,869
6240	AIDE VACATION & SICK	30,458		10	1	0	0		6,250	6,250 NURSE AII	3,534
6245	CONTRACT NURSES-RN	100,930		10	3	0	0		6,255	6,255 NURSE AII	375
6246	CONTRACT NURSES-LPN	20,772		10	3	0	0		6,260	6,260 NURSE AII	(1,701)
6247	CONTRACT NURSES-AIDES	48,869		10	3	0	0		6,270	6,270 REHAB W.	26,844
6250	NURSE AIDE TRAINING WAGES	3,534	3,534	13	1	0	0		6,275	6,275 REHAB PT	2,389
6255	NURSE AID TRAINING EXP	375	375	13	2	0	0		6,290	6,290 NURSING	71,972
6260	NURSE AIDE TRAINING REIMB	-1,701		0	0	0	0		6,295	6,295 NURSING	1,418
6270	REHAB WAGES	26,844		10	1	0	0		6,390	6,390 REPLACEM	3,369
6275	REHAB SICK & VAC	2,389		10	1	0	0		6,490	6,490 OTHER	552
6280	NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUR	25,986
6290	NURSING SUPPLIES	71,972	76,759	10	2	0	0		7,281	7,281 DRUG PUR	68,356
6295	NURSING SUPPLIES	1,418		10	2	0	0		7,380	7,380 LABORAT	3,542
6390	REPLACEMENT-NURSING	3,369		10	2	0	0		7,391	7,390 X-RAY SEI	407
6490	NURSING OTHER	552	175,041	10	3	0	0		7,393	7,391 AMBULAN	1,212
7280	DRUG PURCHASES	25,986	94,483	39	2	0	107,709 ***		7,510	7,510 ACTIVITIE	43,758
7281	DRUG PURCHASES-OTHER	68,356		39	2				7,540	7,540 ACTIVITIE	3,254
7380	LABORATORY SERVICES	5,161	114,209	39	3	0	0		7,590	7,590 ACTIVITIE	1,490
7410	HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	45,469
7440	HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	141
7450	HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SE	23,476
7510	ACTIVITES WAGES	43,758	47,012	11	1	0	0		7,720	7,720 SOCIAL SE	1,718
7540	ACTIVITIES SICK & VAC	3,254		11	1	0	0		7,730		
7590	ACTIVITIES SUPPLIES	1,490	1,490	11	2	0	0		7,740	7,740 OCCUPAT	46,747
7595	ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610	PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	16,832
7611	PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	5,850
7620	PT FEES	45,469		39	3	0	0 ***		7,890		
7660	PT SUPPLIES	141		39	2	0	0		7,960	7,960 VOLUNTE	115
7710	SOCIAL SERVICE WAGES	23,476	25,194	12	1	0	0		8,120	8,120 INTEREST	27,972
7720	SOCIAL SERVICE SICK & VAC	1,718		12	1	0	0		8,125	8,125 ALLOCAT	8,297
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	79,218
7740	OT FEE	46,747		39	3	0	0 ***		8,150	8,150 LOAN FEE	4,350
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	(4)
7770	SPEECH THERAPY FEE	16,832		39	3	0	0 ***		9,520	9,533 BOOK VAI	661
7800	BEAUTICIAN WAGES		0	40	1	0	0		9,530		
7810	BEAUTICIAN SICK & VAC			40	1	0	0				
7820	BEAUTICIAN FEES	5,850	5,850	40	3	0	0				107,009
7890	BEAUTY SHOP SUPPLIES	0	0	40	2	0	0				
7910	VOLUNTEER COORDINATOR			21	1	0	0				
7940	VOL COORD SICK & VAC			21	1	0	0				
7960	VOL COORD SUPPLIES	115		21	2	0	0				
8100	RENT		0	34	3	0	0				
8120	INTEREST EXPENSE	36,269	40,619	32	3	14	-4				
8130	DEPRECIATION	79,218	79,218	30	3	9	-1,031				
8150	LOAN FEE AMORTIZATION	4,350		32	3	0	0	60,773			
9510	INTEREST INCOME	-4		32	0	10	0				
9520	MISC NON-OPERATING INCOM	0		0	0	0	0				
9700	INCOME TAXES	661		0	0	0	0				
		2,823,378	2,824,422								
			1,044								
GRAND TOTALS		107,009					-99,250				
		(NET INCOME)									
		0									

FACILITY NAME:	
FACILITY ID:	0
FACILITY UNITS:	89
BALANCE SHEET TOTAL	0
	173,113

	G/L	RECAP CENSUS
PP	8,954	8,901
IPA	12,999	12,999
medicare	773	773
		22,673

IPA BEDHOLDS	0
PP BEDHOLDS	53
PP CONVERS	0